



# 2006 Nebraska Tax Rates on Nebraska Taxable Income

Subtract \$106 from the tax table calculation for each federal personal exemption allowed.

## Single Taxpayer

If taxable income is:		The Nebraska tax is:	
over –	but not over		
\$ 0	\$ 2,400		2.56% of taxable income
\$ 2,400	17,500	\$ 61.44	+ 3.57% of the excess over \$2,400
\$ 17,500	27,000	\$ 600.51	+ 5.12% of the excess over \$17,500
\$ 27,000	—	\$ 1,086.91	+ 6.84% of the excess over \$27,000*

## Married Taxpayers Filing Joint Returns and Surviving Spouses

If taxable income is:		The Nebraska tax is:	
over –	but not over		
\$ 0	\$ 4,000		2.56% of taxable income
\$ 4,000	31,000	\$ 102.40	+ 3.57% of the excess over \$4,000
\$ 31,000	50,000	\$ 1,066.30	+ 5.12% of the excess over \$31,000
\$ 50,000	—	\$ 2,039.10	+ 6.84% of the excess over \$50,000*

## Married Individuals Filing Separate Returns

If taxable income is:		The Nebraska tax is:	
over –	but not over		
\$ 0	\$ 2,000		2.56% of taxable income
\$ 2,000	15,500	\$ 51.20	+ 3.57% of the excess over \$2,000
\$ 15,500	25,000	\$ 533.15	+ 5.12% of the excess over \$15,500
\$ 25,000	—	\$ 1,019.55	+ 6.84% of the excess over \$25,000*

## Head of Household

If taxable income is:		The Nebraska tax is:	
over –	but not over		
\$ 0	\$ 3,800		2.56% of taxable income
\$ 3,800	25,000	\$ 97.28	+ 3.57% of the excess over \$3,800
\$ 25,000	35,000	\$ 854.12	+ 5.12% of the excess over \$25,000
\$ 35,000	—	\$ 1,366.12	+ 6.84% of the excess over \$35,000*

\* If adjusted gross income is \$150,500 or more (\$75,250 if married filing separate), Nebraska itemized deductions are reduced and marginal tax rates are phased out. (See the Nebraska Additional Tax Rate Schedule for 2006.)